IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.
INCOME TAX APPLICATION NOS.9/2000; 10/2000; 11/2000; 12/2000; 13/2000; 14/2000; 15/2000; 16/2000 AND 17/2000.
(CIT .v. CP Manganese Ore Co.Ltd.)

Office Notes, Office Memoranda of Coram appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders

Shri A.S. Jaiswal, Advocate for the appellant.
Shri K.P. Dewani, Advocate for the respondent.

CORAM : J.P. DEVADHAR &
B.P. DHARMADHIKAR, JJ.
02ND JULY, 2007

All these applications were admitted on the following question of law.

"Whether in the facts and circumstances of the case the Tribunal was justified in law in holding that the provisions of Section 214(1A) of the Income Tax Act, 1961 are applicable to refund comprising of amounts of refund comprising of interest under Section 215 of the Income Tax Act, 1961 ?"

Learned Counsel for the revenue fairly states that the aforesaid question is already answered against the revenue by the decision of the Apex Court in the case of Sandvic Asia .v. CIT (reported in 280 ITR 643).

In this view of the matter, all these applications are disposed of. Rule discharged. No order as to costs.

JUDGE JUDGE

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